

Appln. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

REMARKS/ARGUMENTS

Reconsideration of the present application, as amended, is respectfully requested.

The June 28, 2004 Office Action and the Examiner's comments have been carefully considered. In response, claims are amended and added, and remarks are set forth below in a sincere effort to place the present application in form for allowance. The amendments are supported by the application as originally filed. Therefore, no new matter is added.

INFORMATION DISCLOSURE STATEMENT

In the Office Action the Examiner states that Applicant's Information Disclosure Statement dated September 17, 2001 is incomplete because the prior art document listed on the Form PTO-1449 was not submitted with the Information Disclosure Statement. In response, Applicant respectfully states that a copy of International Application No. WO 96/27155 was submitted with the September 17, 2001 Information Disclosure Statement. Enclosed are copies of the September 17, 2001 Information Disclosure Statement, a United States Postal Service Delivery Confirmation Receipt evidencing delivery by the U.S. Postal Service to the U.S. Patent and Trademark Office of the September 17, 2001

Appln. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

Information Disclosure Statement (and enclosures including a copy of WO 96/27155) and a return receipt postcard stamped by the U.S. Patent Office evidencing receipt by the Patent Office of the September 17, 2001 Information Disclosure Statement and enclosures. It may be that the reference was misplaced at the Patent Office. If the Examiner cannot obtain a copy of the reference through the Patent Office, the Examiner is respectfully requested to contact the undersigned.

REJECTIONS UNDER 35 USC 112

In the Office Action claims 41 and 42 are rejected under the second paragraph of 35 USC 112 as being indefinite for failing to particularly point out and distinctly claim the subject matter which Applicant regards as the invention. In response, claim 41 is amended in a sincere effort to overcome the indefiniteness rejection. In view of the amendment of claim 41, reconsideration and withdrawal of the rejection of claims 1 and 6 under the second paragraph of 35 USC 112 are respectfully requested.

REJECTIONS UNDER 35 USC 102

In the Office Action, claims 41 and 42 are rejected under 35 USC 102(b) as being anticipated by USP 5,644,724 (Cretzler). In

Appln. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

response, claim 41 is amended to more clearly define the present claimed invention over the cited reference.

The present claimed invention as defined by claim 41 is directed to a contents transaction network taxing method in which when a terminal of a contents sender (3 in Figs. 1, 22, 27, 42-45) of a first region reads contents from a storage device (300 in Figs. 1, 22, 27, 42-45) thereof at a request of a terminal of a contents receiver (1 in Figs. 1, 22, 27, 42-45) of a second region and downloads the contents on the terminal of the contents receiver via a network (100 in Figs. 1, 22, 27, 42-45), a storage device (11 in Figs. 1, 22, 27, 42-45) and a display device (1B in Figs. 1, 22, 27, 42-45) of the terminal of the contents receiver stores and displays, respectively, the contents. The method includes the steps of:

in response to the terminal of the contents receiver downloading the contents via the network from the terminal of the contents sender, at least one of:

(i) causing a terminal of a tax collecting authority (2 in Figs. 1, 22, 27, 42-45) having a right to impose a tax on the downloaded content in the second region to collect the tax via the network from the terminal of the contents sender;

(ii) causing the terminal of the contents sender to pay the

Appln. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

tax via the network to the terminal of the tax collecting authority; and

(iii) causing the terminal of the tax collecting authority to notify the terminal of the contents sender of information on the tax via the network.

USP 5,644,724 (Cretzler) discloses a point of sale tax collection system and a method of using same. The system notifies, for example, a tax collecting authority of information on a tax on article (tangible) sales at points of sale locations and collects and pays the tax to the authority, via telephone lines.

In contrast, the objects to be sold in the present claimed invention as defined by amended claim 41 are contents (intangible), for example, of information or software downloadable via the network. In addition, in the claimed invention it is assumed that the contents receiver and the contents sender involved in the transactions live in different countries or regions which are generally different in commercial and tax laws.

That is, the present claimed invention as defined by amended claim 41 is patentable over the cited reference because the reference does not disclose, teach or suggest a contents transaction network taxing method in which, when a terminal of a

Appln. No. 09/871,450
Amendment dated December 27, 2004
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Contents sender of a first region reads contents from a storage device thereof at a request of a terminal of a contents receiver of a second region and downloads the contents of the terminal of the contents receiver via a network, a storage device and a display device of the terminal of the contents receiver stores and displays, respectively, the contents, wherein the method includes:

in response to the terminal of the contents receiver downloading the contents via the network from the terminal of the contents sender, at least one of:

causing a terminal of a tax collection authority having a right to impose a tax on the downloaded contents in the first country or region to collect the tax via the network from the terminal of the contents sender;

causing the terminal of the contents sender to pay the tax via the network to the terminal of the tax collection authority; and/or

causing the terminal of the tax collection authority to notify the terminal of the contents sender of the information on the tax via the network (see claim 41, lines 1-24).

In view of the foregoing, claim 41 and claim 42 which is dependent thereon, are patentable over the cited reference under 35 USC 102 as well as 35 USC 103.

Appln. No. 09/871,450
Amendment dated December 27, 2004
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NEW CLAIMS

New claims 43-45 are added to the present application.

Independent claim 43 is directed to a tax collecting authority's terminal for use in a contents transaction network taxing system in which when a contents sender's terminal (3 in Figs. 1, 22, 27, 42-45) of a first region reads contents from a storage device (300 in Figs. 1, 22, 27, 42-45) thereof at a request of a contents receiver's terminal (1 in Figs. 1, 22, 27, 42-45) of a second region and downloads the contents on the contents receiver's terminal via a network (100 in Figs. 1, 22, 27, 42-45), a storage device (11 in Figs. 1, 22, 27, 42-45) and a display device (1B in Figs. 1, 22, 27, 42-45) of the contents receiver's terminal stores and displays, respectively, the contents,

in response to the contents receiver's terminal downloading the contents via the network from the contents sender's terminal, the tax collecting authority's terminal (2 in Figs. 1, 22, 27, 42-45) having a right to impose a tax on the downloaded content in the second region, performing a process for collecting the tax via the network from the contents sender's terminal.

Independent claim 44 is directed to a contents sender's terminal for use in a contents transaction network taxing system in which the contents sender's terminal (3 in Figs. 1, 22, 27,

Appin. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

42-45) is part of a first region and when the contents sender's terminal reads contents from a storage device (300 in Figs. 1, 22, 27, 42-45) thereof at a request of a contents receiver's terminal (1 in Figs. 1, 22, 27, 42-45) of a second region and downloads the contents on the contents receiver's terminal via a network (100 in Figs. 1, 22, 27, 42-45), a storage device (11 in Figs. 1, 22, 27, 42-45) and a display device (1B in Figs. 1, 22, 27, 42-45) of the contents receiver's terminal stores and displays, respectively, the contents,

in response to the contents receiver's terminal downloading the contents via the network from the contents sender's terminal, the contents sender's terminal performing a process for paying the tax via the network to the tax collecting authority's terminal.

Claims 43 and 44 are patentable over the cited reference for reasons, inter alia, set forth above in connection with claim 41.

New claims 43 and 44 are independent claims. The application as filed included thirteen (13) independent claims and forty (40) total claims, and the application after entry of the present Amendment includes three (3) independent claims and five (5) total claims. Therefore, it is respectfully submitted that no fee is due for the addition of new claims 43-45. How-

Appin. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

ever, if any additional fees are due, please charge our Deposit
Account No. 06-1378 for such sum.

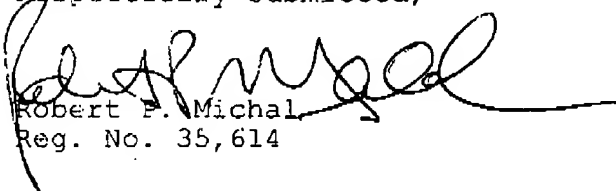
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Entry of this Amendment, allowance of the claims and
the passing of this application to issue are respectfully
solicited.

If the Examiner disagrees with any of the foregoing, the
Examiner is respectfully requested to point out where there is
support for a contrary view.

If the Examiner has any comments, questions, objections or
recommendations, the Examiner is invited to telephone the
undersigned at the telephone number given below for prompt
action.

Respectfully submitted,


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Encl.: Petition For Extension of Time